

# EXHIBIT B.105

**WEINSTEIN & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

**Curriculum vitae**

**Name:** Dov Weinstein  
**I.D.:** 052 591 260  
**Marital status:** Married + 4  
**Occupation:** Accountant  
**Address:** Tamarisk, 127 Giv'on

**Professional Experience:**

**1987-2012** Director of the Office of accountants established in Jerusalem and Tel Aviv.  
The firm has extensive experience in auditing financial statements and assistance to companies in advanced technologies (high - tech), treatment HITECH and side projects for the issuance abroad, network marketing consumer products and industrial companies, this includes advice, representation and accompaniment of entrepreneurs with capital from step guidance startups and comprehensive treatment whenever required to the success of these companies for diversification and investment with private companies their investments.


Attachment Profile firm.

**1975-1986** Director of Audit Senior rank among the largest accounting firm in the country. Among his coordinated the external audit of the university, a central bank, major infrastructure companies, contracting of listed companies and a wide range of selected customers.

**1972-1975** Military service - service as a combat engineer engineering training center, Central Command, in charge of bomb disposal.

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טל'. 03-7763777 פקס. 03-7763881

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## Characteristic features:

- generative and managing teams in different areas: managing a team of twenty professional staff auditors and experts in computers and information systems;
- broad business vision, entrepreneurship, striving for perfection in every subject; motivation, moving projects from concept to full implementation;
- fitness formulation and presentation is high;
- high level human relations;
- lectures in English to international organizations in the economic, financial and social.

## Professional qualifications:

- building cash flow to companies, assisting clients in dealing with the banks.
- build a business model of companies and business plans.
- assistance in managing the operational reporting, budget and control, modeling ratios.
- supervision and overseeing the accounting and financial project initiation process.
- borrowers valuation company.
- annual financial statements.
- expertise in taxation and international tax planning.
- expertise in establishing international trusts.
- rehabilitation of companies, optimizing the performance of the company, opening of branches and writing procedures.
- customer representation with government authorities, the Investment Center, chief scientist and principal encourage small businesses.
- bridging.

## Companies Membership:

- STEP network's member trustees, directors of trusts and taxation.
- been a member of various committees of the Israel Institute of Certified Public Accountants, including Chairman of the relationship with the Chief Scientist

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## Computer knowledge:

- broad knowledge definition, use, and support the implementation of advanced systems including knowledge of ERP management features.
- Understand financial systems.
- Understanding of Office to perfection.
- Understand advanced computing systems with a broad perspective.
- familiarity with databases.

## Languages:

Native level control in Hebrew and English

## Hebrew Publications:

Date	Newspaper	Title
26.03.2012	YNet-News.com	David Azrieli takes home 853 thousand shekels net each month
28.03.2012	YNet-News.com	And second: Akiva Mozes
06.03.2012	YNet-News.com	Who will score in the Million Club?
22.03.2012	YNet-News.com	The club created: Hot Group Chairman Stella Handler
	Magazine World	Small World, Large Taxes
04.04.2011	YNet-News.com	Salary of 38 million per year
31.03.2011	YNet-News.com	Wages record: 25 million annually David Azrieli
15.03.2011	YNet-News.com	Net pocket: some really earn elect
18.08.2011	Globes.co.il	Robin Hood Rothschild's

1. I the undersigned, CPA Dov Weinstein, I was asked by the court to give my professional opinion the question listed below about **debt balance between Mr. Zadeh Moses and Mr. Pir Cohen Abraham.**

Date **December 20, 2012**

Name of court:

ת"א 20931-11-10

ת"א 23457-04-11

ת"א 44707-05-12

Name of judge: אביב מלכה

2. Dispute between Mr. Reuben Nekev and Attorney Jacob Benita about **debt balance of Mr. Reuben to the attorney Jacob Benita of \$ 25,000.**

Date **January 13, 2010**

3. Dispute between the company Hakshourian Shoham (93) Ltd and The Center B.o.g. doors and windows Ltd regarding the **company's debt balance of B.o.g. Windows and doors Center Ltd. to Hakshourian Shoham (93) Ltd.**

Date **April, 2009**

4. I was asked by you to experience my professional opinion regarding the **financial assessment of the damage caused a company "A. Ramot Holdings Ltd" (Corporation number 513 835 975) from Rosh Ha'ayin about the project in Nahmani Street in Tel – Aviv and business engagement with Israel Discount Bank Ltd., Main branch Jerusalem.**

Date **29 April, 2012**

5. I hereby grant the my professional opinion on the question listed below about disagreement between Avi mor (the defendant) and Shai Cohen, Baruch Yadid and Ethan Harel (plaintiffs) about Compensation claim on Mr. Aviel Moore for the failure to implement a lease agreement.

Name of court:

civil case (Jerusalem) 1380/10

civil case (Jerusalem) 2980/10

Date 19 January, 2012

6. Re: Expert opinion

I was asked by you to experience my professional opinion, the matter set forth below:

Between:

One. Mr. Almaz them ID 029 503 232

From 2/2 City Geva Binyamin, targeting 90 632

(Hereinafter: "Mr. Almaz") on the one hand

And between:

Two. Palm willow Ltd.

Corporation number 513 674 861

Silberstein 20th Street, Jerusalem, on the other

And:

"Fuel" Israel Fuel Corporation Ltd.

St. heroes of Israel 7, IZ Netanya South

(Hereinafter - "the gas company") from a third party

Date 23 November, 2009